

**ORDINANCE # 03-2026**

**AN ORDINANCE OF THE CITY OF BEREA, KENTUCKY, AMENDING THE 2025-2026 FISCAL YEAR BUDGET FOR THE CITY OF BEREA, ORDINANCE #08-2025 REVENUES AND EXPENDITURES.**

The City Council of the City of Berea, Kentucky, does ordain as follows:

**SECTION I**

That Ordinance #08-2025, Fiscal Year 2025-2026 Amended Annual Budget, be and the same is hereby amended so that the amended fund revenue, fund expenditures, and ending fund balances for each fund shall be as follows:

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## GOVERNMENTAL FUNDS

	General Fund	Road Aid	Tourism	Industrial Dev.	ARPA	Opioid Abate
<b>Beginning Fund Balance (est)</b>	\$ 24,268,599	\$ 305,532	\$ 4,074,746	\$ 1,379,324	\$ 393,797	\$ 204,116
<b>Revenue Source</b>						
Tax	2,615,000	280,000	1,500,000	-		
Licenses & Permits	11,667,100	-	-	-		
Charges for Service	107,000	-	7,000	-		
Fines & Forfeitures	36,000	-	4,000	-		
Intergovernmental Revenue	5,066,074	-	17,600	-	626,135	
Investment Income	748,250	7,500	98,000	4,800	16,000	1,300
Other Financing Sources	596,400	-	-	1,511,000	-	30,000
Transfers To/From Other Funds	1,455,000	300,000	(1,170,000)	-	-	
<b>Total Revenue Source</b>	<b>22,290,824</b>	<b>587,500</b>	<b>456,600</b>	<b>1,515,800</b>	<b>642,135</b>	<b>31,300</b>
<b>Expenditures</b>						
<b>General Government</b>						
General Services	1,746,774	-	-	-	-	-
Administration Department	874,500	-	-	-	-	-
Business Development	244,100	-	-	1,307,000	-	-
Mayor and City Council	1,375,720	-	-	-	-	-
IT	562,550	-	-	-	-	-
Finance	545,350	-	-	-	-	-
<b>Total General Government</b>	<b>5,348,994</b>	<b>-</b>	<b>-</b>	<b>1,307,000</b>	<b>-</b>	<b>-</b>
<b>Public Safety</b>						
Police	5,717,250	-	-	-	-	-
Fire	3,840,730	-	-	-	-	-
<b>Total Public Safety</b>	<b>9,557,980</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Public Works</b>	<b>3,423,700</b>	<b>800,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Parks</b>						
Parks Operation	975,750	-	-	-	-	-
Swimming Pool	239,950	-	-	-	-	-
<b>Total Parks</b>	<b>1,215,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Tourism</b>			<b>1,901,220</b>			
<b>Codes and Planning</b>						
Codes & Planning	856,400	-	-	-	-	-
GIS	155,300	-	-	-	-	-
<b>Total Codes &amp; Planning</b>	<b>1,011,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Capital Projects</b>	<b>6,660,000</b>				<b>1,019,930</b>	
<b>Total Expenditure</b>	\$ 27,218,074	\$ 800,000	\$ 1,901,220	\$ 1,307,000	\$ 1,019,930	\$ -
<b>Total Revenue Less Expenditures</b>	\$ (4,927,250)	\$ (212,500)	\$ (1,444,620)	\$ 208,800	\$ (377,795)	\$ 31,300
<b>Ending Fund Balance</b>	\$ 19,341,349	\$ 93,032	\$ 2,630,126	\$ 1,588,124	\$ 16,002	\$ 235,416

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	Urban Wildlife	Police - State	Police - Federal	Airport Utilities	Craft Festival	AMENDED TOTAL	ORIGINAL BUDGET	INCREASE/ (DECREASE)
<b>Beginning Fund Balance (est)</b>	\$ 318,731	\$ 71,249	\$ 35,256	\$ (32,339)	\$ 147,734	\$ 31,166,745	\$ 27,618,258	\$ 3,548,487
<b>Revenue Source</b>								
Tax						4,395,000	4,395,000	-
Licenses & Permits						11,667,100	11,367,100	300,000
Charges for Service					72,400	186,400	247,400	(61,000)
Fines & Forfeitures		45,900				85,900	40,000	45,900
Intergovernmental Revenue			19,901	1,024,800		6,754,510	7,682,674	(928,164)
Investment Income	2,500	1,000	100		2,000	881,450	865,450	16,000
Other Financing Sources				462,700	1,000	2,601,100	2,541,700	59,400
Transfers To/From Other Funds					(15,000)	570,000	570,000	-
<b>Total Revenue Source</b>	<b>2,500</b>	<b>46,900</b>	<b>20,001</b>	<b>1,487,500</b>	<b>60,400</b>	<b>27,141,460</b>	<b>27,709,324</b>	<b>(567,864)</b>
<b>Expenditures</b>								
<b>General Government</b>								
General Services						1,746,774	1,675,974	70,800
Administration Department						874,500	798,100	76,400
Business Development						1,551,100	1,551,100	-
Mayor and City Council						1,375,720	498,100	877,620
IT						562,550	612,550	(50,000)
Finance						545,350	539,350	6,000
<b>Total General Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,655,994</b>	<b>5,675,174</b>	<b>980,820</b>
<b>Public Safety</b>								
Police		20,000	5,000			5,742,250	5,669,350	72,900
Fire						3,840,730	3,840,730	-
<b>Total Public Safety</b>	<b>-</b>	<b>20,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>	<b>9,582,980</b>	<b>9,510,080</b>	<b>72,900</b>
<b>Total Public Works</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,223,700</b>	<b>3,950,700</b>	<b>273,000</b>
<b>Parks</b>								
Parks Operation	124,800					1,100,550	1,077,050	23,500
Swimming Pool						239,950	239,950	-
<b>Total Parks</b>	<b>124,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,340,500</b>	<b>1,317,000</b>	<b>23,500</b>
<b>Total Tourism</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>49,800</b>	<b>1,951,020</b>	<b>1,945,600</b>	<b>5,420</b>
<b>Codes and Planning</b>								
Codes & Planning						856,400	821,300	35,100
GIS						155,300	155,300	-
<b>Total Codes &amp; Planning</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,011,700</b>	<b>976,600</b>	<b>35,100</b>
<b>Total Capital Projects</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,455,161</b>	<b>-</b>	<b>9,135,091</b>	<b>9,229,026</b>	<b>(93,935)</b>
<b>Total Expenditure</b>	<b>\$ 124,800</b>	<b>\$ 20,000</b>	<b>\$ 5,000</b>	<b>\$ 1,455,161</b>	<b>\$ 49,800</b>	<b>\$ 33,900,985</b>	<b>\$ 32,604,180</b>	<b>\$ 1,296,805</b>
<b>Total Revenue Less Expenditures</b>	<b>\$ (122,300)</b>	<b>\$ 26,900</b>	<b>\$ 15,001</b>	<b>\$ 32,339</b>	<b>\$ 10,600</b>	<b>\$ (6,759,525)</b>	<b>\$ (4,894,856)</b>	<b>\$ (1,864,669)</b>
<b>Ending Fund Balance</b>	<b>\$ 196,431</b>	<b>\$ 98,149</b>	<b>\$ 50,257</b>	<b>\$ -</b>	<b>\$ 158,334</b>	<b>\$ 24,407,220</b>	<b>\$ 22,723,402</b>	<b>\$ 1,683,818</b>

## PROPRIETARY FUND

### Operating Budget

	AMENDED TOTAL	ORIGINAL TOTAL	Increase/ (Decrease)
Electric Service	\$ 13,037,000	\$ 13,037,000	-
Water Service	3,362,500	3,362,500	-
Sewer Service	3,171,000	3,171,000	-
Other Revenue	1,424,500	1,164,500	260,000
Transfers	(570,000)	(570,000)	-
<b>Total Operating Revenue</b>	<b>\$ 20,425,000</b>	<b>\$ 20,165,000</b>	<b>260,000</b>
Operating Expenses			
Administration	2,811,300	2,493,300	318,000
Electric	13,148,175	13,148,175	-
Water	2,227,830	2,177,830	50,000
Sewer	1,917,687	1,917,687	-
Depreciation	2,160,000	2,160,000	-
<b>Total Operating Expenses</b>	<b>\$ 22,264,992</b>	<b>\$ 21,896,992</b>	<b>368,000</b>
<b>Income/(Loss) from Operations</b>	<b>\$ (1,839,992)</b>	<b>\$ (1,731,992)</b>	<b>(108,000)</b>
Other Cash Outflows			
Debt Service Principle	\$ 536,876	\$ 536,876	-
<b>Surplus/(Deficit) from Rate Revenue</b>	<b>\$ (2,376,868)</b>	<b>\$ (2,268,868)</b>	<b>(108,000)</b>

### Capital Budget

Grants & Contributed Capital	\$ 4,620,000	\$ 4,620,000	-
Administration Department	350,000	350,000	-
Electric	100,000	100,000	-
Water	165,000	165,000	-
Sewer	215,000	215,000	-
Capital Projects	14,540,000	14,540,000	-
<b>Total Capital Expenses</b>	<b>\$ 15,370,000</b>	<b>\$ 15,370,000</b>	<b>-</b>
<b>Net Cost for Capital Additions</b>	<b>\$ 10,750,000</b>	<b>\$ 10,750,000</b>	<b>-</b>

**SECTION II**

Each of the amendments made in Section I are hereby determined to before a public purpose and in the interest and for the benefit of the City of Berea and its citizens.

**SECTION III**

Other than specified in Section I above, the provisions of Ordinance No.08-2025 as amended, remain in full force and effect.

**SECTION IV**

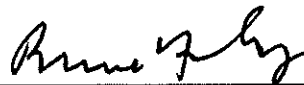
All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed. This ordinance shall be published according to law.

FIRST READING: February 17, 2026.

SECOND READING AND ENACTMENT: March 3, 2026.

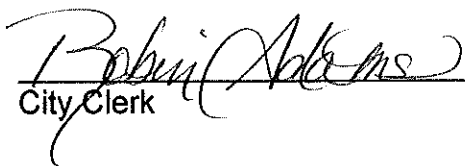
CITY OF BEREA, KENTUCKY

APPROVED:

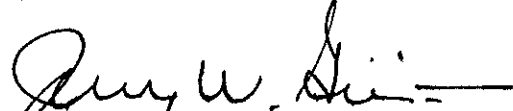


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Bruce Fraley, Mayor

ATTEST:

  
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City Clerk

REVIEWED AND APPROVED BY:

  
\_\_\_\_\_  
Corporation Counsel